EXHIBIT C

TROUTMAN SANDERS LLP

Payment Remittance Address Troutman Sanders LLP P.O. Box 933652 Atlanta, Georgia 31193-3652 ATTORNEYS AT LAW
A LIMITED LIABILITY PARTNERSHIP
FEDERAL ID No. 58-0946915

Office Address 600 Peachtree Street, NE Suite 5200 Atlanta, GA 30308-2216

BILLING INQUIRIES: 404-885-2508

Hays Financial Consulting, LLC Attn: Mr. S. Gregory Hays 3343 Peachtree Rd NE Ste 200 Atlanta, GA 30326-1420 Invoice Date Submitted by Direct Dial Invoice No. File No. 11/09/09 J D Dantzler 404-885-3314 1239300 033287.000002

RE: Receiver For Horizon Establishment Et al. - Sec Receivership

Fees for Professional Services Rendered Through 10/31/09 \$2,549.33

Less Adjustments - \$26.60

Total Fees \$2,522.73

Costs and Expenses Through 10/31/09 \$133.84

Total Amount of This Invoice \$2,656.57

Invoice Date 11/09/09 Invoice Number 1239300 File No. 033287.000002 Page 2

TROUTMAN SANDERS LLP

Hays Financial Consulting, LLC Receiver/Horizon Establishment Et al.

FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/31/09

Date	Init	Description of Work Performed	Hours
10/02/09	CRB	Telephone conference with account; telephone conference with Scott Askue regarding draft letter to Commerce Bank releasing freeze	0.5
10/05/09	CRB	Correspond with Timothy McCole regarding regarding frozen account; correspond with Receiver Team regarding revise update letter to investors (0.1, Time spent on Fee Application, not billed to Hays Financial Consulting)	0.8
10/06/09	CRB	Draft letter releasing freeze on regarding same	0.3
10/07/09	CRB	Correspond with David Dantzler regarding telephone conference with Shuwanda Sloane regarding	0.2
10/08/09	CRB	Correspond with Receiver Team regarding correspond with Receiver Team regarding	0.3
10/09/09	CRB	Correspond with Receiver Team regarding telephone conference with Timothy McCole regarding correspond regarding Receiver Team	0.6
10/09/09	HC	Prepare initial draft of status report in Midkiff matter	0.3
10/13/09	CRB	Telephone conference with Scott Askue regarding	0.1
10/14/09	CRB	Review Motion for Sanctions filed by Bank of America	0.3
10/15/09	CRB	Review Motion for Sanctions filed by Bank of America; correspond with Josephs Jack regarding same and Motion for Summary Judgment; telephone conference with Scott Askue regarding correspond with Receiver Team regarding	1.0
10/16/09	CRB	Draft Status Report in Midkiff litigation; file Status Report; review correspondence from Stephanie Demos regarding Motion for Summary Judgment in Bank of America litigation; telephone conference with Greg Hays regarding	1.3
10/19/09	CRB	Telephone conference with Scott Askue regarding correspond with regarding same	0.3
10/21/09	CRB	Telephone conference with Scott Askue regarding correspond with David Dantzler regarding	0.7

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TROUTMAN SANDERS LLP

Hays Financial Consulting, LLC Receiver/Horizon Establishment Et al.

FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/31/09

Date	Init	Description of Work Performed	Hours
10/22/09	CRB	Correspond with regarding freeze on account; draft letter to TD Bank releasing freeze on account	0.7
10/22/09	HC	Assist in research regarding Creative Wealth; email correspondence regarding same	0.6
10/26/09	CRB	Correspond with Stephanie Demos regarding Motion for Sanctions filed in Bank of America litigation; correspond with Scott Askue regarding	0.2
10/27/09	CRB	Telephone conference with Michael Josephs and Stephanie Demos regarding Motion for Sanctions in Bank of America litigation and	0.5
10/28/09	CRB	Telephone conference with Greg Hays regarding telephone conference with David Dantzler regarding	0.4
10/30/09	CRB	Telephone conference with Michael Josephs regarding dismissal of Bank of America litigation; telephone conference with Greg Hays regarding review correspondence with Bank of America's counsel regarding same	0.5
		Total Hours	9.6
		Total Fees	2,549.33

TIMEKEEPER TIME SUMMARY THROUGH 10/31/09

Name	Hours	Amount
C R Burnett	8.7	2,314.20
H Cheshire	0.9	235.13

FOR COSTS AND EXPENSES INCURRED THROUGH 10/31/09

Description	Amount	
Search Costs	133.84	
	Total:	133.84

IN ACCOUNT WITH

TROUTMAN SANDERS LLP ATTORNEYS AT LAW

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Hays Financial Consulting, LLC Receiver/Horizon Establishment Et al.

\$2,683.17

Total Fees & Costs:

TROUTMAN SANDERS LLP

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Troutman Sanders LLP
P.O. Box 933652
Atlanta, Georgia 31193-3652

ATTORNEYS AT LAW
A LIMITED LIABILITY PARTNERSHIP
FEDERAL ID NO. 58-0946915

Office Address 600 Peachtree Street, NE Suite 5200 Atlanta, GA 30308-2216

BILLING INQUIRIES: 404-885-2508

Hays Financial Consulting, LLC Attn: Mr. S. Gregory Hays 3343 Peachtree Rd NE Ste 200 Atlanta, GA 30326-1420 Invoice Date 12/09/09
Submitted by J Dantzler
Direct Dial 404-885-3314
Invoice No. 1257037
File No. 033287.000002

RE: Receiver For Horizon Establishment Et al. - Sec Receivership

Fees for Professional Services Rendered Through 11/30/09 \$824.60

Less Adjustments - \$239.40

Total Fees Total Amount of This Invoice \$585.20

Invoice Date 12/09/09 Invoice Number 1257037 File No. 033287.000002 Page 2

TROUTMAN SANDERS LLP ATTORNEYS AT LAW

Hays Financial Consulting, LLC Receiver/Horizon Establishment Et al.

FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 11/30/09

Date	Init	Description of Work Performed	Hours
11/02/09	CRB	Draft Motion to Approve Second Schedule of Supplemental Claims; correspond with Receiver Team regarding	1.2
11/04/09	CRB	Telephone conference with Court; telephone conference with Scott Askue regarding review correspondence regarding Bank of America litigation; correspond with Greg Hays regarding correspond with Receiver Team regarding	0.5
11/05/09	CRB	Correspond with regarding third party settlements; telephone conference with Shuwanda Sloane regarding draft Fee Application (.7, Time spent on Fee Application, not billed to Hays Financial Consulting)	0.8
11/10/09	CRB	Prepare fee application for September 2009 time (.2, Time spent on Fee Application, not billed to Hays Financial Consulting); correspond with Timothy McCole regarding conference with Scott Askue regarding review additional materials concerning funds in	
		Total Hours	3.1
		Total Fees	824.60
		Less Adjustments	- 239.40
		Total Fees	\$585.20

TIMEKEEPER TIME SUMMARY THROUGH 11/30/09

Name	Hours	Amount
C R Burnett	3.1	824.60

TROUTMAN SANDERS LLP

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Troutman Sanders LLP P.O. Box 933652 Atlanta, Georgia 31193-3652

Less Adjustments

Total Fees

ATTORNEYS AT LAW A LIMITED LIABILITY PARTNERSHIP

FEDERAL ID No. 58-0946915

Office Address 600 Peachtree Street, NE Suite 5200 Atlanta, GA 30308-2216

- \$79.80

\$552.91

\$552.91

BILLING INQUIRIES: 404-885-2508

Hays Financial Consulting, LLC Invoice Date 01/14/10 Attn: Mr. S. Gregory Hays Submitted by J Dantzler 3343 Peachtree Rd NE **Direct Dial** 404-885-3314 Ste 200 Invoice No. 1253699 Atlanta, GA 30326-1420 File No. 033287.000002 RE: Receiver For Horizon Establishment Et al. - Sec Receivership Fees for Professional Services Rendered Through 12/31/09 \$632.71

Total Amount of This Invoice

Invoice Date 01/14/10 Invoice Number 1253699 File No. 033287.000002 Page 2

TROUTMAN SANDERS LLP

Hays Financial Consulting, LLC Receiver/Horizon Establishment Et al.

FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 12/31/09

Date	Init	Description of Work Performed	Hours
11/17/09	CRB	Telephone conference with Scott Askue regarding	0.1
12/07/09	CRB	Telephone conference with Scott Askue regarding	0.1
12/14/09	CRB	Review correspondence regarding Sentinel Bankruptcy and telephone conference with Scott Askue regarding (.1); correspond with Timothy McCole regarding fee application (0.1, Time spent on Fee Application, not billed to Hays Financial Consulting)	0.2
12/15/09	CRB	Coordinate filing of fee application for September 2009 time (0.2, Time spent on Fee Application, not billed to Hays Financial Consulting)	0.2
12/18/09	НС	Check Minnesota dockets regarding status reports; email correspondence regarding same	0.5
12/21/09	HC	Draft status report in Gillespie matter	0.7
12/28/09	CRB	Draft Status Report in Gillespie v. Correll	0.5
12/29/09	CRB	Coordinate filing of Status Report in Gillespie v. Correll	0.1
		Tatal Harris	
		Total Hours	2.4
		Total Fees	632.71

TIMEKEEPER TIME SUMMARY THROUGH 12/31/09

Name	Hours	Amount
C R Burnett	1.2	319.20
H Cheshire	1.2	313.51